MEMORANDUM FOR DISTRIBUTION

Subj: PUBLIC VOUCHERS

Encl: (1) PDUSD(AT&L) memorandum of October 2, 2001

Enclosure (1) is forwarded to remind contracting activities that in accordance with DFARS 242.803, the Defense Contract Audit Agency (DCAA) has the authority and the responsibility to audit and approve for payment all interim vouchers. Contracting activities should avoid duplicating the review process by having detailed cost data submitted. Contracting Officers Representatives responsibilities should not conflict or duplicate those assigned to DCAA as set forth in DFARS 242.803.

Please share this guidance with all personnel involved in establishing or administering contract billing processes or procedures.

Questions or comments may be addressed to Mr. Ronald G. Ostrom (703) 602-2796, fax (703) 602-2117, or ostrom.ronald@hq.navy.mil.

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Acquisition and Business Management
Subj: PUBLIC VOUCHERS

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SUBJECT: Public Vouchers

Many DoD components are requiring contractors to submit detailed cost data for processing cost reimbursement, time and materials, and labor hour contract vouchers. In many cases, this detailed data is not used, or it is used by DoD components or Contracting Officer Representatives (CORs) to perform tasks that are the responsibility of the Defense Contract Audit Agency (DCAA). I ask you to ensure that your components stop requiring contractors to submit detailed cost information as part of the billing process.

In accordance with Defense Federal Acquisition Regulation Supplement (DFARS) 242.803, DCAA has the authority and responsibility for audit examination and approval for payment of vouchers. DCAA auditors perform both incurred contract cost audits and audits of the systems that generate contract costs. These audits provide information sufficient to enable auditors to either approve and sign public vouchers, or authorize a contractor to submit vouchers directly to the disbursing office for payment. Contractors authorized by DCAA to participate in the direct billing program should submit their interim vouchers for provisional payments on cost reimbursement, time and materials, and labor hour contracts directly to the disbursing offices and attach a copy of the DCAA letter of authorization for direct submission.

This supercedes the USD(AT&L) memorandum of November 14, 1997 on the same subject. Any questions on this subject should be addressed to Mr. Richard Brown at Richard.G.Brown@osd.mil, or (703) 695-7197.

MICHAEL W. WYNNE